

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 6590

BILL NUMBER: HB 1051

NOTE PREPARED: Dec 7, 2006

BILL AMENDED:

SUBJECT: Motor Fuel Tax Exemption.

FIRST AUTHOR: Rep. Crooks

FIRST SPONSOR:

BILL STATUS: As Introduced

FUNDS AFFECTED: **GENERAL**
 X DEDICATED
 FEDERAL

IMPACT: State

Summary of Legislation: This bill provides a motor fuel tax exemption for a pickup truck that: (1) has been modified to include a third free rotating axle; (2) is not greater than 26,000 pounds; and (3) is used solely for personal use.

Effective Date: January 1, 2008.

Explanation of State Expenditures:

Explanation of State Revenues: There will be a revenue reduction of the Motor Carrier Surcharge Tax of a small amount. The current rate is \$0.11 per gallon and is paid by a carrier who operates or causes to be operated a commercial motor vehicle on Indiana's highways. The specific impact will depend upon the number of trucks that have been modified. The fund affected is the State Highway Fund.

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: State Department of Revenue; Department of Transportation as recipient of state Highway Funds.

Local Agencies Affected:

Information Sources:

Fiscal Analyst: James Sperlik, 317-232-9866.